

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Shoals Community School Corp (5520)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$19,943	\$23,561	\$70,604	n/a	254%	200%
	11100 Regular Programs; Elementary	\$871,431	\$1,105,163	\$1,054,946	\$1,194,099	37%	8%	13%
	11200 Regular Programs; Middle/Junior High	\$168,075	\$248,374	\$240,910	\$142,552	-15%	-43%	-41%
	11300 Regular Programs; High School	\$521,396	\$608,749	\$624,299	\$928,453	78%	53%	49%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$0	\$22,470	\$13,537	n/a	n/a	-40%
	11450 Vocational Education; Consumer and Homemaking	\$222	\$945	\$728	\$1,004	351%	6%	38%
	11520 Vocational Education; Area School Participation	\$49,536	\$27,901	\$53,337	\$33,513	-32%	20%	-37%
	12100 2007 Account Code - Gifted and Talented	\$14,091	\$10,925	\$3,995	\$12,753	-9%	17%	219%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$19,521	n/a	n/a	n/a
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$0	\$13,726	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$53,317	\$47,037	\$59,762	\$59,881	12%	27%	0%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$93,456	\$116,592	\$132,954	\$174,528	87%	50%	31%
	12350 Physical Impairment; Homebound	\$0	\$0	\$596	\$1,226	n/a	n/a	106%
	12420 Emotional Disabilities; Emotional Disabilities; All Others	\$0	\$2,668	\$9,771	\$17,855	n/a	> 500%	83%
	12510 Culturally Different; Communication Disorders	\$24,987	\$53,038	\$54,653	\$55,908	124%	5%	2%
	12610 Learning Disability	\$0	\$10,702	\$10,964	\$11,438	n/a	7%	4%
	12710 Equal Opportunity At Risk	\$73,726	\$4,268	\$0	\$0	-100%	-100%	n/a
	12810 Special Education Preschool	\$35,429	\$29,932	\$26,118	\$25,680	-28%	-14%	-2%
	14100 Summer School Programs; Elementary	\$0	\$5,461	\$0	\$0	n/a	-100%	n/a
	14300 Summer School Programs; High School	\$16,901	\$6,957	\$0	\$0	-100%	-100%	n/a
	16100 Remediation Testing	\$7,230	\$0	\$0	\$0	-100%	n/a	n/a
	16200 Preventive Remediation	\$8,599	\$17,185	\$12,812	\$2,883	-66%	-83%	-77%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$0	\$10,304	\$7,540	n/a	n/a	-27%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$0	\$0	\$0	\$7,477	n/a	n/a	n/a
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$67,340	\$63,608	\$65,435	\$111,231	65%	75%	70%
	22220 Library/Media Services; School Library	\$52,500	\$62,595	\$64,882	\$74,535	42%	19%	15%
	22230 Library/Media Services; Audiovisual	\$1,488	\$273	\$400	\$286	-81%	5%	-29%
	24100 Office of The Principal	\$158,972	\$291,810	\$303,587	\$371,474	134%	27%	22%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$47,080	\$43,546	\$40,065	\$27,877	-41%	-36%	-30%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$420	\$341	\$242	\$114	-73%	-67%	-53%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$21,312	\$748	\$9,900	n/a	-54%	> 500%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$3,848	\$0	\$0	\$0	-100%	n/a	n/a
	26497 2007 Account Code - Teachers Retirement Fund	\$78,644	\$185,621	\$158,688	\$87,490	11%	-53%	-45%
Student Academic Achievement Total		\$2,348,690	\$2,984,946	\$2,976,226	\$3,477,083	48%	16%	17%
Student Instructional Support								
	21130 Attendance and Social Work Services; Social Work Services	\$0	\$9,007	\$7,274	\$8,290	n/a	-8%	14%
	21220 Guidance Services; Counseling Services	\$49,247	\$69,976	\$78,572	\$85,853	74%	23%	9%
	21290 Guidance Services; Other Guidance Services	\$3,060	\$13,559	\$30,605	\$31,828	> 500%	135%	4%
	21340 Health Services; Nurse Services	\$16,953	\$26,060	\$28,173	\$32,332	91%	24%	15%
	22110 Improvement of Instruction; Service Area Direction	\$2,148	\$22,194	\$34,542	\$21,420	> 500%	-3%	-38%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$1,221	\$500	\$0	\$2,342	92%	368%	n/a
	22130 Improvement of Instruction; Instructional Staff Training	\$3,792	\$2,975	\$16,716	\$9,781	158%	229%	-41%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$23,030	n/a	n/a	n/a
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$20,681	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$14,840	\$12,126	\$15,784	\$11,582	-22%	-4%	-27%
	23190 Board of Education; Other Governing Body Services	\$6,640	\$3,400	\$4,400	\$3,652	-45%	7%	-17%
	23210 Executive Administration; Office of The Superintendent	\$114,553	\$160,802	\$168,300	\$192,736	68%	20%	15%
	25750 Personnel Services; Health Services	\$223	\$0	\$0	\$389	74%	n/a	n/a
	26700 2007 Account Code - Technology Coordinator	\$0	\$32,094	\$33,156	\$17,107	n/a	-47%	-48%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$27,316	\$60,900	\$40,333	n/a	48%	-34%
Student Instructional Support Total		\$212,677	\$380,008	\$478,421	\$501,355	136%	32%	5%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$10,004	\$3,673	\$3,879	\$1,764	-82%	-52%	-55%

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	23160 Board of Education; Promotion Expenses	\$574	\$451	\$914	\$974	70%	116%	7%
	23230 Executive Administration; Staff Relations and Negotiations	\$0	\$1,521	\$0	\$0	n/a	-100%	n/a
	25160 Fiscal Services; Financial Accounting	\$710	\$885	\$885	\$0	-100%	-100%	-100%
	25191 Other Fiscal Services; Refund of Revenue	\$46	\$1,781	\$2,279	\$0	-100%	-100%	-100%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$239,895	\$459,252	\$458,338	\$512,415	114%	12%	12%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$7,053	\$36,862	\$34,921	\$36,852	423%	0%	6%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$54,155	\$31,677	\$22,235	\$21,022	-61%	-34%	-5%
	26499 2007 Account Code - Other	\$0	\$29,562	\$44,975	\$9,033	n/a	-69%	-80%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$1,990	\$3,905	\$2,974	\$2,459	24%	-37%	-17%
	26700 Operation and Maintenance of Plant Services; Insurance	\$49,847	\$27,259	\$44,392	\$34,744	-30%	27%	-22%
	27010 Student Transportation; Service Area Direction	\$20,155	\$36,960	\$37,142	\$43,402	115%	17%	17%
	27100 Student Transportation; Vehicle Operation	\$7,806	\$22,739	\$24,468	\$25,124	222%	10%	3%
	27200 Student Transportation; Monitoring Services	\$6,521	\$9,614	\$4,862	\$2,612	-60%	-73%	-46%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$8,839	\$18,250	\$23,333	\$27,662	213%	52%	19%
	27400 Student Transportation; Purchase of School Buses	\$40,972	\$0	\$0	\$129,294	216%	n/a	n/a
	27500 Student Transportation; Insurance on Buses	\$1,895	\$0	\$0	\$2,012	6%	n/a	n/a
	27700 Student Transportation; Contracted Transportation Services	\$340,186	\$411,309	\$429,325	\$500,067	47%	22%	16%
	27900 Student Transportation; Other Student Transportation Services	\$812	\$950	\$1,241	\$1,267	56%	33%	2%
	27910 Student Transportation; Bus Driver Training	\$0	\$472	\$0	\$0	n/a	-100%	n/a
	31200 Food Services Operations; Food Preparation and Dispensing	\$89,736	\$137,719	\$124,734	\$137,152	53%	0%	10%
	31400 Food Services Operations; Food Purchases	\$62,825	\$83,456	\$87,382	\$88,815	41%	6%	2%
	31900 Other Food Services	\$12,432	\$8,205	\$7,650	\$5,862	-53%	-29%	-23%
	33100 Community Service Operations; Direction of Community Services	\$1,714	\$1,632	\$9,348	\$8,086	372%	395%	-13%
	33200 Community Recreation	\$4,392	\$5,499	\$5,000	\$5,373	22%	-2%	7%
	33400 Athletic Coaches	\$51,484	\$66,572	\$72,448	\$67,644	31%	2%	-7%
	33910 High School Band Uniforms	\$0	\$14,592	\$0	\$0	n/a	-100%	n/a
	33990 Other Community Services; Other	\$1,844	\$1,567	\$2,312	\$1,941	5%	24%	-16%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$8,077	\$20,955	\$17,886	\$18,361	127%	-12%	3%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$30,246	\$0	\$0	\$0	-100%	n/a	n/a
Overhead and Operational Total		\$1,054,209	\$1,437,316	\$1,462,923	\$1,683,938	60%	17%	15%
Nonoperational								
	40100 Facilities Acquisition and Construction; Service Area Direction	\$21,000	\$0	\$0	\$0	-100%	n/a	n/a
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$6,725	\$0	\$0	\$0	-100%	n/a	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$68,530	\$538,510	\$10,615	\$10,000	-85%	-98%	-6%
	45100 Building Acquisition, Construction and Improvements	\$43,896	\$20,853	\$14,382	\$147,417	236%	> 500%	> 500%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$16,374	\$8,162	\$5,722	n/a	-65%	-30%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$7,000	\$0	\$0	\$0	-100%	n/a	n/a
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$89,829	\$56,784	\$149,508	\$123,449	37%	117%	-17%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$36,241	\$4,366	\$0	\$0	-100%	-100%	n/a
	51100 Debt Services; Principal on Debt; Bonds	\$50,000	\$144,918	\$211,939	\$169,291	239%	17%	-20%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	\$6,732	\$9,349	n/a	n/a	39%
	52100 Debt Services; Interest on Debt; Bonds	\$9,051	\$0	\$0	\$38,092	321%	n/a	n/a
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$0	\$315,000	\$210,000	\$170,000	n/a	-46%	-19%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$0	\$40,000	n/a	n/a	n/a
	54200 2007 Account Code - Common School Fund	\$134,625	\$277,371	\$295,485	\$134,560	0%	-51%	-54%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$103,112	n/a	n/a	n/a
	54250 Common School Fund; Interest	\$0	\$0	\$0	\$30,323	n/a	n/a	n/a
Nonoperational Total		\$466,898	\$1,374,176	\$906,824	\$981,316	110%	-29%	8%
prorated								
	26491 2007 Account Code - PERF	\$0	\$93,658	\$90,620	\$47,823	n/a	-49%	-47%
	26492 2007 Account Code - Social Security	\$195,652	\$247,735	\$258,050	\$129,021	-34%	-48%	-50%
	26493 2007 Account Code - Workmen's Compensation	\$10,737	\$11,450	\$25,288	\$0	-100%	-100%	-100%
	26494 2007 Account Code - Group Insurance	\$345,718	\$642,312	\$578,976	\$318,274	-8%	-50%	-45%
	26496 2007 Account Code - Unemployment Compensation	\$5,872	\$3,690	\$0	\$0	-100%	-100%	n/a

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Shoals Community School Corp (5520)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	26498 2007 Account Code - Severance / Early Retirement Pay	\$78,228	\$53,125	\$62,875	\$38,250	-51%	-28%	-39%
prorated Total		\$636,205	\$1,051,970	\$1,015,809	\$533,368	-16%	-49%	-47%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$2,881,411	\$3,837,374	\$3,787,726	\$3,910,600	36%	2%	3%	61.1%	53.1%	55.4%	54.5%
Student Instructional Support	\$254,300	\$477,674	\$582,355	\$552,570	117%	16%	-5%	5.4%	6.6%	8.5%	7.7%
Overhead and Operational	\$1,110,279	\$1,539,191	\$1,563,298	\$1,732,575	56%	13%	11%	23.5%	21.3%	22.9%	24.1%
Nonoperational	\$472,690	\$1,374,176	\$906,824	\$981,316	108%	-29%	8%	10.0%	19.0%	13.3%	13.7%
Grand Total	\$4,718,679	\$7,228,415	\$6,840,203	\$7,177,060	52%	-1%	5%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	66.5%	59.7%	63.9%	62.2%